

AN ACT

ENTITLED, An Act to revise the audit requirements for state agencies and to clarify the frequency and scope of certain audits performed by the Department of Legislative Audit.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 4-11-2 be amended to read as follows:

4-11-2. The Department of Legislative Audit shall perform an annual financial and compliance audit of the State of South Dakota in accordance with generally accepted government auditing standards. The scope of the audit shall include all state officers, departments, agencies, boards, commissions, penal, charitable, and educational institutions, and all regulatory boards and commissions receiving funds by appropriation or that expend funds pursuant to state law. In addition, the Department of Legislative Audit may perform financial and compliance audits of individual state officers, departments, agencies, boards, commissions, penal, charitable, and educational institutions, and all regulatory boards and commissions receiving funds by appropriation or that expend funds pursuant to state law, if deemed necessary and in the public interest by the auditor-general.

An Act to revise the audit requirements for state agencies and to clarify the frequency and scope of certain audits performed by the Department of Legislative Audit.

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I certify that the attached Act
originated in the

SENATE as Bill No. 2

Secretary of the Senate
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President of the Senate

Attest:

Secretary of the Senate

Speaker of the House

Attest:

Chief Clerk

Senate Bill No. 2
File No. _____
Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor
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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor
=====

STATE OF SOUTH DAKOTA,
ss.
Office of the Secretary of State

Filed _____ , 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State